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H.43

Introduced by Representatives Poirier of Barre City, Condon of Colchester,
Kitzmiller of Montpelier, Masland of Thetford, Till of Jericho,
and Wright of Burlington

Referred to Committee on

Date:

Subject: Taxation; sales tax; exemption for feminine hygiene products

Statement of purpose of bill as introduced: This bill proposes to exempt
feminine hygiene products from sales tax.

An act relating to exempting feminine hygiene products from sales tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 9741 is amended to read:

§ 9741. SALES NOT COVERED

Retail sales and use of the following shall be exempt from the tax on retail
sales imposed under section 9771 of this title and the use tax imposed under
section 9773 of this title.

* * *

(50) Compost, animal manure, manipulated animal manure, and
planting mix when any of these items are sold in bulk. As used in this section,

1 the term “sold in bulk” shall mean sold in a form that is not prepackaged, or
2 sold in a packaged form in volumes greater than one cubic yard.

3 (51) Sanitary napkins, tampons, or similar items used for feminine
4 hygiene.

5 Sec. 2. EFFECTIVE DATE

6 This act shall take effect on July 1, 2017.